

## Optimization of Zakat Management in Baznas on Community Empowerment in Parepare City

Rifdaningsi<sup>1</sup>, Mukhtar Yunus<sup>2</sup>

<sup>1</sup>Pascasarjana Institut Agama Islam Negeri Parepare

<sup>2</sup>Institut Agama Islam Negeri Parepare

<sup>1</sup>[rifdaningsi@iainpare.ac.id](mailto:rifdaningsi@iainpare.ac.id)

<sup>2</sup>[mukhtaryunus@iainpare.ac.id](mailto:mukhtaryunus@iainpare.ac.id)

### Abstract

*This study aimed to find out how to optimize zakat management at BAZNAS towards community empowerment in Parepare city. This research used theological approach, phenomenological approach, and juridical approach. The source of this research data came from primary legal materials and secondary legal materials. This research was classified as qualitative, using data in the form of direct interviews and documents. The data obtained then collected both primary and secondary. Data collection techniques were carried out through observation, interviews, and documentation studies in order to obtain clear and representative data, while data processing and analysis techniques were carried out through data reduction, data presentation and made conclusions. The results of this study indicated that Its distribution was still traditional and productive creative and it was not in accordance with the principles of justice. In terms of utilization of community empowerment has not optimal yet because it did not go through stages of capacity building and assistance.*

**Keywords:** Optimization, Zakat Management, Community Empowerment

### 1. Introduction

Zakat is a *maaliyah ijtima'iyah* worship which has a very important, strategic, and decisive position, both in terms of Islamic teachings and from the side of developing the welfare of the people. As a principal act of worship, zakat is one of the five pillars of Islam, as expressed in various hadith of the Prophet, so that its existence is considered *ma'luum minad-diin bidhdharuurah* or known automatically and is an absolute part of the Islam of someone (Yafie, 1994).

In the Qur'an there are also various verses that praise those who sincerely fulfill it (Fikri, 2016), and instead give a threat to those who deliberately leave it. Zakat is not just the kindness of the rich towards the poor, but zakat is the command of Allah swt and is the right of the poor found in the property of the rich, so that zakat must be paid. So strong was the influence of zakat, until Caliph Abu Bakr Ash-Shiddiq was determined to fight those who prayed, but did not want to issue zakat during his reign. The firmness of this attitude shows that the act of leaving zakat is a crime and if this is allowed, then it

will give rise to various other evils and disobedience. Zakat will encourage someone to spend part of his wealth for others on the basis of obedience to Allah SWT.

Based on the social and economic perspective, zakat will be a means to increase people's income. The process of increasing the people's income makes it possible to increase the demand and supply in the market which in turn encourages economic growth, so as to improve the welfare of the community. The increase in social welfare occurs because zakat accommodates weak groups of people to meet their needs, as a result, the demand for players and market volume increases. In other words, the distribution of zakat to people who deserve to receive zakat from an economic point of view will get income as well as opportunities to do business and have purchasing power and even selling power which ultimately has access to the economy (Sohrah, 2012).

With an institutionalized system and mechanism of zakat, at least it will make economic activity in the worst condition possible to ensure that it will run at a minimum level to meet primary needs. Zakat also allows the economy to keep running at a minimum level, because the minimum consumption requirement is guaranteed by the zakat fund.

During the time of the Prophet, the institution used as a tool for economic growth for the people was the state through Baitul Mal. In fact, from the time of the Prophet to the time of the caliph Abu Bakr Ash-Assiddiq zakat was one of the country's main income. Zakat is managed by the state, meaning, not to meet state needs, such as financing development and other routine costs. Zakat is managed by the state to be collected and distributed to those entitled to receive it. So the state is only a facilitator, to facilitate the management of zakat. Because zakat is related to society, zakat management also requires management concepts so that zakat management can be effective and right on target.

Zakat is an obligation for Muslims, apart from being the purifier of wealth, zakat has the potential to be an effort to develop the economy for mustahik so that it is necessary to carry out a process of optimizing zakat. In economics, optimization is the highest or the process of finding the best solution, not always the highest profit that can be achieved if the goal of optimization is to maximize profits, or not always the smallest cost that can be suppressed if the goal of optimization is to minimize costs (Siringoringo, 2005). One of the ways to optimize zakat is to find the best solution as a way to increase public awareness of paying zakat so that zakat can be optimal to help the community's economy.

In optimizing the management of zakat, the role of amil is very important because as a zakat collector and its distribution, an amil is needed who works effectively, said to be

effective, which means the level of success in achieving goals or targets. Effectiveness is a broader concept covering various factors inside and outside a person. Thus, effectiveness can not only be seen in terms of productivity, but also from the perspective of individual perceptions or attitudes. The role of amil zakat effectiveness becomes a successful process of achieving the distribution of zakat given to *mustahiq*, by broadcasting or advertising zakat to *muzakki* it will grow awareness of *muzakki* to issue zakat.

Article 1 of Law of the Republic of Indonesia No. 23 of 2011 concerning Zakat Management, states that zakat management is an activity of planning, implementing and organizing the collection, distribution and utilization of zakat. Meanwhile, Article 3 explains that the management of zakat aims to increase the effectiveness and efficiency of services in managing zakat and increase the benefits of zakat to realize social welfare and poverty alleviation (Undang-Undang Zakat, 2016). The law regulates the performance of BAZNAS managers in a professional, trustworthy, reliable manner and has a clear and planned work program, so that they are able to manage zakat, both collection, distribution and utilization so that the community no longer has difficulty distributing zakat, infaq, and shadaqah, especially managers. The Amil Zakat Agency has personnel who are willing to distribute to those who are entitled to receive it if it is managed by managers or amil who are trustworthy and professional in transparent and accountable zakat management and use the principles of good and correct management.

Based on BPS data for 2015, Indonesia is one of the countries with a Muslim majority, namely 85% of Indonesia's population. This fact implies that zakat has great potential and can contribute to reducing poverty. Zakat also plays an important role in creating justice in the economic field where all members of the citizen have a source of income and *income* to meet their daily needs in order to run the wheels of life on this earth. Therefore, it requires sufficient employment as a source or field of income that is lawful. With zakat, new funds will be collected (*fresh capital*) which is free from any pressures because it is voluntary and is the right of the poor. Thus, the majority of Indonesia's population, ideally, can be involved in the zakat management mechanism. If this can be done in the daily activities of Muslims, then hypothetically, zakat has the potential to affect national economic activities, including strengthening the community's economic empowerment.

Management of Zakat in the city of Parepare has actually been regulated by the Regional Regulation of the Parepare City No. 1 of 2007 concerning Zakat Management as outlined in Mayor Regulation No. 7 of 2018 concerning Guidelines for Calculation,

Collection and Utilization of Zakat, Infaq and Shadaqah and other socio-religious funds, only its implementation is still not optimal.

Starting from the description of the background of the problem above, the main problem that is important to research is How to optimize zakat management at BAZNAS towards community empowerment in the Parepare City? To study the subject matter, the researcher detailed three sub-problems, namely; 1) how is the distribution of zakat on BAZNAS in Parepare City?, and 3) how is the utilization of zakat on BAZNAS towards community empowerment in the Parepare City?.

## **2. Theoretical Review**

### **2.1. The Theory of Optimization**

Optimization is a process to optimize a solution in order to find the best solution from a set of existing alternative solutions. Optimization is done by maximizing an objective function without violating existing boundaries. With the optimization, a system can increase its effectiveness, such as increasing profits and processes.

According to the large Indonesian dictionary, optimization comes from the basic word optimal which means best, highest, most profitable, making the best, making the highest, optimizing processes, ways, actions to optimize (making the best, the highest, and so on) so that optimization is an action, process, or methodology for making something (as a design, system, or satisfaction) more / completely perfect, functional, or more effective (Kebudayaan, 1994). Therefore, optimization is a process carried out in order to achieve an effective and ideal result so as to achieve the desired target.

To achieve the desired target, zakat must be managed systematically and structurally, so that an institution is needed to act as a liaison that can act as a mediator between the beneficiary of zakat and the person who is obliged to pay zakat.

### **2.2. The Theory of Management**

Management means a process that provides supervision to all matters involved in implementing policies and achieving goals, the process of carrying out certain activities by mobilizing other people's energy or a way to organize a business so that it runs well (Kebudayaan, 1994). Management in relation to zakat according to Law Number 23 of 2011 concerning Zakat Management, in article 1 paragraph 1 it is explained that zakat management is an activity of planning, implementing, and coordinating the collection, distribution and utilization of zakat.

In addition to the *authentic* and *qath'i* foundation from the Qur'an and Hadith, the obligation to pay zakat is also strengthened by the *ijma* 'evidence of the

companions. Caliph Abu Bakr, at the beginning of his reign was faced with a big problem, namely the emergence of those who refused to pay zakat, while they professed Islam. Based on his *ijtihad* supported by other friends, then without a doubt he took firm action to fight the opposition. And this obligation continued until the next caliphs (Rasyid, 1994).

Based on the law, zakat is a social worship that must be performed by Muslims with certain conditions. In addition to the Qur'an and hadith, there is also a formal legal basis made by the government regarding the management of zakat such as Law No. 23 of 2011, and also regulated in PSAK 109 Accounting Zakat, Infak, and Shadaqah (Zuhri, 2012).

Zakat is a religious institution to realize social justice for all Indonesian people by paying attention to the less fortunate people, until the formulation of a law on Zakat Management by the government, namely Law No. 23 of 2011 in lieu of Law No. 38 of 1999. In Chapter 1 concerning General Provisions Article 1 paragraph (2) Zakat is assets that must be issued by a Muslim or business entity to be given to those entitled to receive it in accordance with Islamic law. In article 4 paragraph 2 point h it is explained that one of the zakat males is income and services. This Law does not express the existence of the term professional zakat, but in Article 23 paragraph 2 it is explained that proof of payment of zakat can be used as a deduction from taxable income.

In line with this, professional zakat (income) is zakat issued from the results of one's profession (work), whether doctors, architects, notaries, *ulama*, employees, teachers, and others (Anshori, 2006). It can be understood that the distribution of zakat funds is not only given to those entitled to consumptive use, but can be given in other forms that can be used productively.

The distribution of zakat to *mustahiq* as it is for consumptive use is suitable if the target of this distribution is elderly people, orphans, *ibnu sabil* or the poor who need immediate assistance or for matters of an emergency nature, meeting the needs of the poor. poor with zakat funds is only limited to the extent that he will not be neglected again in the future. Then for those who are strong at work, have skills and are willing to do business, they can be given business capital in the form of money or goods, as well as individually or in groups.

So far, what has been practiced in society, the distribution of zakat is more oriented towards consumptive distribution, so that the recipient can only use it for consumptive purposes or even for a moment. Consumptive distribution of zakat may still be needed, but not all of the collected zakat assets are spent. That is, there are parts that are managed

and distributed to provide capital to *mustahik* to open a business, and gradually they will have adequate economic capacity (Ahmad Rofiq, 2004).

Zakat which is managed properly and professionally will erase injustice, poverty and despair. Because if the people are in a difficult condition, then they will look for alternative thoughts, which they consider can get them out of the welfare crisis and lead to a bright life. By improving social life properly, it can fortify the *ummah* from thoughts that are contrary to Islam (An-Nabahan, 2002).

### 2.3. The Theory of Empowerment

Empowerment is a process of improving the conditions of life and livelihood aimed at the community or groups or poor individuals. They are human resources who have the potential to think and act, which at this time need strengthening in order to be able to utilize their *power* (Zakat, 2009). Some definitions of empowerment according to experts, including:

Empowerment is "an effort to build the power of the poor by encouraging, motivating and raising awareness of their potential, as well as changing to develop it (Sumodiningrat, 1997). Empowerment refers to the ability of people, especially vulnerable populations and weak that empowerment can be interpreted as an attempt to change and simultaneously improve the economy and quality of life, so in this case the community is in the empowerment means and ends. Community empowerment means to be independent of the community, so that the community in this case are people who are entitled to receive zakat (*mustahiq*) not always dependent on the people who are obliged to pay zakat (*muzakki*).

Community empowerment is an effort to provide power (*empowerment*) or strengthening (*strengthening*) to the community. Community empowerment is also defined as the ability of individuals who are united with the community in building the empowerment of the community concerned so that it aims to find new alternatives in community development (Mardikanto, 2014).

Efforts to empower the community's economy through zakat funds are expected to improve the standard of living of the community with an empowerment pattern that is right on target by providing opportunities for the poor. The involvement and role of the National Zakat Agency (BAZNAS) is very urgent in managing and distributing well to all components of society who are entitled to receive zakat (*mustahiq*).

Through the skills and capital received, it is hoped that a business activity such as a *home industry* will be created. In addition to raising the standard of living of the person who undertakes the business, there will also be minimal employment

opportunities for family members of the *mustahiq* concerned and the surrounding community. Such a pattern of empowerment means that zakat on the wealth of the rich can continue to be developed or rolled out to other *mustahiqs* so that the value of their zakat assets will increase. For *mustahiqs* who acquire these skills and capital, it is hoped that they can develop their business so that their welfare will increase so that gradually the title of *mustahiq* will change.

### **3. Research Methodology**

This type of research is qualitative in nature. Basically, this research is a qualitative research that seeks to describe, analyze, and interpret the data collected in the research process (Mardalis, 2004). Processing data obtained from the field by correlating various concepts and implemented in ideal practice to optimize the management of zakat at BAZNAS towards community empowerment in the city of Parepare. This study uses a theological, phenomenological and formal juridical approach.

### **4. Results and Discussion**

#### **4.1. The Zakat distribution of BAZNAS in Parepare City**

The results showed that the optimization of zakat management at BAZNAS has a very important role in community empowerment in Parepare City. The management of zakat at BAZNAS (National Zakat Agency) includes: collection, distribution and utilization of community empowerment in Parepare City. There are two distribution patterns carried out by BAZNAS in Parepare City, namely; 1) Determination of *mustahiq* zakat, in determining *mustahiq* zakat, BAZNAS has done several thing with retrieves data from urban villages and mosque imams. Before retrieving village data, BAZNAS formed a data collection and distribution team, then made a letter requesting data on aid recipients or *mustahiq* to the kelurahan and imam; 2) Data verification. The existing data from the sub-district and mosque imams is verified by BAZNAS, then surveyed whether the data is really worthy of receiving assistance or not, and 3) Determination with after the data is verified and surveyed, the names of those who will receive the zakat are then determined, then the beneficiary candidates are given an invitation by the BAZNAS team to receive the assistance.

There are two types of zakat distribution patterns carried out by BAZNAS in the city of Parepare, namely; 1) Traditional consumptive, namely giving in cash for daily needs, and 2) Creative productivity, namely providing business capital assistance to *mustahik* in

the form of a grant. The giving of zakat in this form of creative productivity is in order to improve their standard of living.

From the aspect of distributing zakat funds, infaq and shadaqah are in accordance with sharia principles, namely referring to the Koran and the hadith. The distribution of zakat funds is in accordance with the eight asnaf in the Qur'an surah *at-Taubah* verse: 60 namely, Fakir, Poor, Amil, Muallaf, Slave, Debtor, Fisabilillah, Ibnu Sabil. In the distribution, only six asnaf s were allocated while two groups, namely slaves and al-garimin, are not given zakat funds because slaves are no longer available in the city of Parepare and the al-garim group is widely available in Parepare City, but this group is not given zakat funds because the priority to be given is the poor, the poor, for consumptive purposes and Ibnu Sabilillah as educational assistance or school fees for underprivileged children. Meanwhile, from the aspect of justice, BAZNAS in Parepare City has not fulfilled the principle of justice, because it can be seen from how the institution channeled zakat funds to only six asnaf. At the BAZNAS institution in Parepare City there are two asnaf that are not carried out, namely slaves and people in debt. The distribution is prioritized for the needy and the poor.

Regarding the pattern of distribution of funds, there are four, namely traditional consumptive, creative consumptive, traditional productive, and creative productive. Of the four distribution patterns of BAZNAS in Parepare City, in distributing zakat funds, only two patterns are used, namely: Traditional consumptive giving in cash for daily needs and creative productive, namely providing business capital assistance to *mustahiq* in the form of grants. The giving of zakat in the form of creative productivity is in order to increase the productivity of the business that every *mustahiq* does in order to improve their standard of living.

According to researchers, the distribution should also be carried out in a creative consumptive manner, for example providing school supplies for underprivileged students. Meanwhile, for traditional productivity, for example, *Mustahiq* is given assistance in the form of goods that can help the smooth running of their business, for example tailors are given assistance in the form of sewing machines or workshop entrepreneurs are given assistance in the form of compressors.

#### **4.2. The utilization of zakat BAZNAZ towards community empowerment**

The utilization of zakat is an effort made to improve the function of zakat as an alternative for community economic development. The importance and size of the function of zakat according to Islamic teachings and the lack of resolution of the problem



of poverty in Indonesia is a motivation for reliable management of zakat and is one of the approaches and solutions to the problems of the nation.

One of the main causes of poverty is weakness in terms of capital. Weakness in capital is caused by the inability to utilize and develop natural resources. The inability to utilize and develop natural resources results in low productivity, resulting in low income, resulting in low savings and incentives resulting in low capital formation.

Economic empowerment efforts for the weak are important things that can be a solution to the problem of poverty in Indonesia. Islam as a comprehensive religion has a special instrument that aims to create justice in the economic field so that it can function to reduce the level of poverty in society. Empowerment is very important for creating social welfare and trying to turn a *mustahiq* into a *muzakki*. The empowerment of zakat funds carried out by BAZNAS in Parepare City is inseparable from the distribution of zakat funds, but the distribution is in the form of assistanceproductive assistance to improve people's lives. This is done so that the poor can be empowered and not be given continuous compensation or donations. BAZNAS as an institution that manages zakat nationally, tries its best for the welfare of the community through existing programs, namely the Parepare ZIS program (Zakat Infak Shadaqah) Makmur, the Smart ZIS Parepare program, and the ZIS Peduli Parepare program.

As for the utilization carried out by BAZNAS in Parepare City related to community empowerment, there are three, namely:

*First*, Economics is related to the BAZNAS program in the city of Parepare which is related to the economic sector, namely the Parepare ZIS Makmur program to empower *mustahiq* with the aim of making *mustahiqs* become *muzakki* and creating an independent, prosperous and prosperous Muslim community by providing business capital assistance in a productive manner. Therefore, BAZNAS in Parepare City takes steps to distribute zakat funds through the Parepare ZIS prosperous program . The result of the interview was that before being given financial assistance to *mustahiq* , a survey was conducted first *mustahiq*, by matching the completeness of the files that have been deposited by *mustahiq*.

In providing such assistance in the form of business capital assistance, BAZNAS is very selective and full of consideration so that the provision of assistance is right on target and effective. One of the *mustahiq* feels helped by providing business capital assistance. According to the data, the BAZNAS of the Parepare City has empowered the community's economy. These efforts include the empowerment of productive zakat

funds. This productive zakat fund can help their business continuity. Productive zakat in the form of granting capital assistance to *mustahiq* with aid capital.

The utilization of productive zakat for economic empowerment is directed at increasing the people's standard of living productively so that it can produce high added value and greater income. Thus, our brothers and sisters who have been assisted can increase their business capital and can change their status from *mustahiq* to *muzakki*.

Empowerment is very important to plan, in addition to collection and distribution. Because the city of Parepare BAZNAS makes every effort to create community welfare and can turn a *mustahiq* into a *muzakki*. One way that is currently being carried out for the welfare of the community is by providing a grant-giving venture capital assistance program that can be used to advance existing businesses.

The program of BAZNAS in Parepare City related to the field of education is a program of Pare Pare ZIS mustahik Intelligent given to the costs of education in an effort to continue his education. BAZNAS Kota Parepare helps in the field of education by providing scholarships to underprivileged students. Providing scholarships for underprivileged children as evidenced by a certificate of incapacity from the kelurahan or local government, by providing educational assistance automatically reduces the burden on parents and at the same time increases their willingness to learn.

With the model of providing assistance to underprivileged students, it is very helpful for mustahik in overcoming problems related to education costs. Zakat can reduce the burden on parents. Zakat funds to students can continue their higher education. Students who have received BAZNAS assistance in Parepare City, greatly help students in their education process because the funds they receive are used to pay for school equipment. Even though the funds he receives only once a year, this assistance can reduce the burden on parents. This program is a manifestation of the intelligent ZIS program which gives priority to underprivileged students to continue their education.

BAZNAS activities in the city of Parepare distribute zakat funds not only in the economic and education sectors but also in distributing zakat funds in the social sector. The target of assistance in the social sector, BAZNAS in Parepare City is programmed, namely providing assistance to relatives who have been hit by a disaster or disaster, providing house repair assistance for *mustahiq*. Providing assistance in the social sector is the provision of unsustainable assistance.

BAZNAS in Parepare City also has programs in other social fields such as providing assistance in the form of house repairs to underprivileged people. Providing assistance based on a priority scale means that the person really needs help.

Efforts to empower the community's economy through zakat funds are expected to improve the standard of living of the community with an empowerment pattern that is right on target by providing opportunities for the poor. The involvement and role of the Parepare City National Zakat Agency (BAZNAS) is very urgent in managing and distributing well to all components of society who are entitled to receive zakat ( *mustahiq* ).

Through the capital received, it is hoped that a business activity will be created. In addition to raising the standard of living of the person who undertakes the business, there will also be minimal employment opportunities for family members of the *mustahiq* concerned and the surrounding community. For *mustahik* who obtain the capital, it is hoped that they can develop their business so that their welfare will increase so that gradually the title of *mustahiq* will change to become *muzakki*.

As for the utilization carried out by BAZNAS in Parepare City related to community empowerment, there are three, namely;

*First*, Economics with related to the BAZNAS program in Parepare City which is related to the economic sector, namely the Parepare ZIS Makmur program to empower *mustahiq* with the aim of making *mustahiqs* become *muzakki* and creating an independent, prosperous and prosperous Muslim community through the provision of business capital assistance which is given as much as 1,000,000 rupiah per person. The form of giving is in the form of cash and given on a grant basis.

*Second*, education with related to the BAZNAS program in Parepare City which is related to the field of education, namely the Smart Parepare ZIS program which is given to *mustahiqs* who require tuition fees (students and students) in an effort to continue their education. BAZNAS in Parepare City helps in the field of education by providing educational assistance for underprivileged students of 500,000 rupiah. In 2018, as many as 40 people have been given assistance with various levels of education, from elementary to tertiary level. In 2019 for phase I from January to June, 50 people have received assistance. Providing scholarships for underprivileged children as evidenced by a certificate of incapacity from the sub-district or local government, by providing educational assistance automatically reduces the burden on parents and at the same time increases their willingness to learn.

*Third*, social field is BAZNAS in Parepare City distributes zakat funds not only in the economic and educational fields but also distributes zakat funds in the social sector. The target of assistance in the social sector, BAZNAS in Parepare City has programmed the provision of assistance to relatives who have been hit by a disaster or disaster, namely the

provision of basic foodstuffs. Meanwhile, the provision of home repair assistance for *mustahiq* was 4,000,000 rupiah. The form of providing assistance in the social sector is the provision of unsustainable assistance.

The utilization of professional zakat cannot be separated from the distribution of zakat funds, but the distribution is in the form of productive assistance to improve their standard of living. This is done so that the poor can be empowered and not be given continuous compensation. The utilization of zakat carried out by BAZNAS in Parepare City by providing cash assistance on a grant basis to *mustahiqs* who meet the criteria. The form of empowerment carried out by BAZNAS in Parepare City is the distribution of productive zakat funds which is accompanied by a target of changing the state of *mustahiq* to *muzakki*. This is certainly not easy to achieve in a short time. For this reason, the distribution of productive zakat funds must be accompanied by a complete understanding of the problems that exist with the *mustahiq* or zakat recipients.

According to researchers, the distribution of productive zakat funds carried out by BAZNAS in Parepare City is in the form of giving cash on a grant basis, not always in the form of cash, it could be in the form of equipment that can support the smooth running of their business. For example, providing assistance to repair shops, can buy a compressor or a tool for vehicle tire tubing. This is intended so that the assistance he receives can be used to develop his business. Furthermore, in distributing zakat funds for productive businesses, it can also be in the interest-free loan model for revolving business capital as business capital assistance, so that the funds channeled by BAZNAS in the city of Parepare can be enjoyed by several *mustahiqs*.

Related to the stages of empowerment, namely awareness, capacity building, and empowerment. The empowerment of zakat funds carried out by BAZNAS in the city of Parepare has begun with the stages of awareness and understanding of the need for efforts to get out of the squeeze and economic limitations that must be done by themselves and the assistance provided by BAZNAS in Parepare City can be used to help sustain their business and provide motivation so that they can be more serious in managing their business. They must also be made aware so that they are not wasteful in spending the results they have obtained, such as buying consumer goods that are not too urgent and so on.

After the awareness stage, then BAZNAS in Parepare City immediately provided power assistance without going through the capacitating stage. At this stage it is very important because the *mustahiqs* are provided with special skills or skills in managing their business and finances properly, so that the financial assistance they will receive from

BAZNAS can be developed for the progress of their business and meet their daily needs. This stage should also be emphasized by the *mustahiqs* by instilling modern religious and cultural values such as hard work, being thrifty, friendly to consumers, openness, and to be responsible. The next stage is empowerment, namely at this stage, BAZNAS in Parepare City provides empowerment to *mustahiq* but does not adjust to the size of the business being run. Equal empowerment for all *mustahiqs*, namely one million rupiah.

Providing financial assistance to a *mustahiq* or a *mustahiq* group that is not accompanied by a process of capacitating and providing resources that do not match the *mustahiq's* ability to manage their business is one of the sources of failure of the BAZNAS empowerment program in the city of Parepare. The weakness of this empowerment program also, because have given assistance when assistance was in right payment. Companion group *mustahiq* who helped serve as a consultant to the problems faced when trying to, become a facilitator and mediator between *mustahiq* with BAZNAS or can facilitate access to new sales targets from their production or sales. The assistant also functions as a trainer to improve the quality and types of goods produced by *mustahiq*, so that the types of goods produced are not monotonous and the market share is not only neighbors but can enter the shops and chain stores of the alfa mart.

## 5. Conclusion

Based on the problems studied in relation to the optimization of zakat management at BAZNAS in Parepare City to community economic empowerment. The management of zakat at BAZNAS Parepare city is in accordance with management principles. The optimization of professional zakat collection carried out by BAZNAS has been considered maximal through the efforts made, starting from collecting *muzakki* data, especially among ASN, conducting efforts to extract zakat sources such as the establishment of UPZ in schools and institutions, cooperation with various media, both print and electronic media. to assist the socialization of zakat, cooperation with the banking sector to provide convenience in collecting zakat funds from *muzakki*, socialization activities, as well as recording and proving the results of zakat collection, although the collection is still far from the expected target. Optimizing the distribution of zakat, referring to the provision of al-Qur'an, Sunnah, scholarly opinion and Act No. 23 of 2011 on the Management of Zakat. The distribution of zakat funds at BAZNAS in the city of Parepare only uses two

distribution patterns, namely the form of distribution that is traditional consumptive and creative productive.

Optimizing the utilization of zakat for community empowerment in the city of Parepare, is based on the achievement of the goal and the utilization of zakat has experienced obstacles where BAZNAS in the city of Parepare has not been maximally empowering the community because it has not gone through the capacitating and mentoring stages. The provision of assistance was not based on the size of the business run by the *mustahiq*.

## References

- 2011, U. R. N. 23 T. (2016). *Pengelolaan Zakat dan Peraturan Pemerintah RI Tentang Pelaksanaan Undang-undang Nomor 23 Tahun 2011*. Jakarta: Direktur Pemberdayaan Zakat.
- Ahmad Rofiq. (2004). *Fiqh Kontekastual: dari Normatif ke Pemaknaan Sosial*. Yogyakarta: Pustaka Pelajar.
- An-Nabahan, M. F. (2002). *Sistem Ekonomi Islam: Pilihan Setelah Kegagalan Sistem Kapitalis dan Sosialis*. Yogyakarta: UII Press.
- Anshori, A. G. (2006). *Hukum Dan Pemberdayaan Zakat*. Jakarta: Pilar Media.
- Fikri, F. (2016). Transformasi Nilai Al-islah Terhadap Keberagaman Konflik: Epistemologi Hukum Islam Dalam Al-qur'an. *Al-Risalah*, 16(2), 201–216.
- Kebudayaan, D. P. dan. (1994). *Kamus Besar Bahasa Indonesia*. Jakarta: Balai Pustaka.
- Mardalis. (2004). *Metode Penelitian: Suatu Pendekatan Proposal*, 2004), h. 26. Jakarta: Bumi Aksara.
- Mardikanto, T. (2014). *CSR (Corporate Social Responsibility) (Tanggung Jawab Sosial Koorporasi)*. Bandung: Alfabeta.
- Rasyid, S. (1994). *Fiqh Islam*. Bandung: Sinar Baru Algesindo.
- Siringoringo, H. (2005). *Pemrograman Linier: Seri Teknik Riset Operasi*. Yogyakarta: Graha Ilmu.
- Sohrah. (2012). *Zakat dan Kebijakan Fiskal Meretas Akar-Akar Kemiskinan*. Makassar: Alauddin University Press.
- Sumodiningrat, G. (1997). *Pembangunan Daerah Dan Membangun Masyarakat*. Jakarta: Bina Rena Pariwisata.
- Yafie, A. (1994). *Menggagas Fith Sosial*. Bandung.
- Zakat, D. P. (2009). *Pedoman Pemberdayaan Fakir Miskin*. Jakarta: Departemen Agama RI.
- Zuhri, S. (2012). *Zakat di Era Reformasi (Tata Kelola Baru)*. Semarang: Fakultas Tarbiyah IAIN Walisongo.